

**WAC 392-125-035 Budget content.** (1) The budget prepared by an educational service district shall set forth the complete financial program and consider all activities of the district for the ensuing fiscal year in detailed expenditures by program and the sources of revenue from which it is to be financed.

(2) The revenue section of a budget shall set forth the estimated revenue from all sources for the ensuing fiscal year, the estimated revenue for the fiscal year current at the time of the budget preparation, the actual revenue for the last completed fiscal year, and the reserved and unreserved fund balances. The estimated revenues from all sources for the ensuing fiscal year shall not include any revenue not anticipated to be available during that fiscal year.

(3) The expenditure section of the budget shall set forth budgeted expenditures for the ensuing fiscal year, budgeted expenditures for the current fiscal year, and the actual expenditures for the last completed fiscal year. Expenditures shall be displayed by program, activity, and object of expenditure. Total salary amounts, full-time equivalents and the high, low, and average annual salaries shall be displayed by each job classification within each activity within each program. If individual salaries within each position title are not displayed, districts shall provide individual salaries together with the position title of the recipient and the total salary amounts budgeted for each program upon request. Salary schedules shall be displayed. In districts where negotiations have not been completed, the district may budget the salaries at the current year's rate and restrict fund balance for the amount of anticipated increase in salaries, so long as an explanation shall be attached to the budget on such restriction of fund balance.

The salary exhibits shall be divided into two major groupings with subtotals which agree with the object of expenditure detail in the budget. The two groupings are certificated and classified.

(4) All pertinent items on the budget form shall be completed correctly before the budget is presented for hearing, review, and approval. Information pertaining to budget development which is not available at the time of budget preparation shall be estimated using the most current and reliable information available.

[Statutory Authority: RCW 28A.21.135. WSR 85-15-111 (Order 85-4), § 392-125-035, filed 7/24/85; WSR 84-13-022 (Order 84-12), § 392-125-035, filed 6/13/84; WSR 80-06-042 (Order 80-15), § 392-125-035, filed 5/13/80. Statutory Authority: RCW 28A.21.135 et seq. WSR 79-07-005 (Order 1-79), § 392-125-035, filed 6/7/79; Order 8-76, § 392-125-035, filed 7/23/76; Order 7-75, § 392-125-035, filed 12/22/75. Formerly WAC 392-31-070.]